Amendment to the Specification:

Please substitute Para. [0045] of the published application, Published Application No. US 2004/0124808 A1 to Hirono, with the following paragraph.

[0045]   The thermal resistance Rh in formula 1 is known from the specification of the temperature sensor 6 and switching elements Us-Zs. The loss Lo in formula 1 is the sum of a loss Lo1 caused when the switching elements Us-Zs are turned on or off and a loss Lo2 caused by an electric current flowing through the switching elements (Lo [[32]]= Lo1+Lo2). The loss Lo1 can be calculated in accordance with the following formula:

Lo1=Ns×f(voltage, current),   Formula 2